**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE KURIAN JOSEPH**

**MONDAY, THE 26TH NOVEMBER 2007 / 5TH AGRAHAYANA 1929**

**WP(C).No. 10877 of 2004(T)**
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**PETITIONER:**
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**MATHAI JOHN, S/O. MATHAI, MUDAVANATTU HOUSE, KUNINJI P.O., THODUPUZHA TALUK.**

**BY ADV. SRI.PAULSON THOMAS**

**RESPONDENTS:**
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**PURAPPUZHA GRAMA PANCHAYAT, REPRESENTED BY ITS SECRETARY, PURAPPUZHA, THODUPUZHA TALUK, VAZHITHALA P.O.**

**BY ADV. SRI.K.JAJU BABU**
**SMT.M.U.VIJAYALAKSHMI**
**SRI.BRIJESH MOHAN**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 26/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**W.P.(C) NO.10877/2004**

**APPENDIX**

**PETITIONER'S EXHIBITS**

**EXT.P1:- COPIES OF THE BUILDINGS TAX RECEIPTS ISSUED BY PURAPPUZHA GRAMA PANCHAYAT, FOR BUILDINGS NO.1/339.**

**EXT.P2:- COPY OF THE BILL DT. 12.1.04 ISSUED BY PURAPPUZHA GRAMA PANCHAYAT TO THE PETITIONER.**

**EXT.P3:- COPY OF THE INTIMATION DT. 12.2.04 ISSUED BY THE PANCHAYAT TO THE PETITIONER.**

**EXT.PR1(a):- COPY OF THE RETURN FILED BY THE PETITIONER ON 27.5.03 UNDER RULE 5.**

**/TRUE COPY/**

**P.A. TO JUDGE**

**tss**

**KURIAN JOSEPH J.**

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**Writ Petition (Civil) No.10877 of 2004**

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**Dated 26th November, 2007.**

**J U D G M E N T**

Petitioner is aggrieved by Ext.P2 assessment of property tax by the respondent Grama Panchayat. It is seen from the writ petition as well as the counter affidavit that the petitioner had filed an appeal before the Panchayat Committee. However, the appeal was not considered, since the tax assessed was not paid. Learned counsel for the Panchayat submits that the assessment is based on Ext.R1(a) return filed by the petitioner. Be that as it may, since the amount is only Rs.16,280/-, the petitioner may remit the same under protest within one month from today. Thereafter, the Committee of the Panchayat shall consider the appeal with notice to the petitioner and pass appropriate orders on merits, within another three months. If it is found that the petitioner is not liable to pay tax, the tax remitted by him shall be refunded.

The writ petition is disposed of as above.

**KURIAN JOSEPH, JUDGE.**

**tgs**